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SENATE BILL 183

**55TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2022**

INTRODUCED BY

Roberto "Bobby" J. Gonzales and Pete Campos

AN ACT

RELATING TO TAXATION; ENACTING THE COUNTY HOSPITAL AND PUBLIC SAFETY GROSS RECEIPTS TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. A new section of the County Local Option Gross Receipts and Compensating Taxes Act is enacted to read:

"[NEW MATERIAL] COUNTY HOSPITAL AND PUBLIC SAFETY GROSS RECEIPTS TAX--AUTHORITY TO IMPOSE--RATE--ELECTION--USE OF REVENUE.--

A. Upon submission of a resolution to the governing body pursuant to Subsection D of this section, the governing body of a county shall enact an ordinance imposing or reimposing an excise tax at a rate of one-half percent on any person engaging in business in the county for the privilege of engaging in business in the county. The tax imposed pursuant

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1 to this section may be referred to as the "county hospital and  
2 public safety gross receipts tax".

3 B. The governing body, at the time of enacting an  
4 ordinance imposing a tax pursuant to this section, shall  
5 dedicate the revenue only for the payment of gross receipts tax  
6 bonds for hospital and public safety capital projects in the  
7 county. The tax shall be imposed for the period necessary for  
8 payment of the principal and interest on the revenue bonds  
9 issued to accomplish the purpose for which the revenue is  
10 dedicated, but the period shall not exceed ten years from the  
11 effective date of the ordinance imposing the tax.

12 C. The governing body may reimpose a county  
13 hospital and public safety gross receipts tax to be effective  
14 upon termination of a previously imposed county hospital and  
15 public safety gross receipts tax by following the procedures  
16 set forth in this section.

17 D. An ordinance imposing the county hospital and  
18 public safety gross receipts tax shall not go into effect until  
19 after an election is held and a majority of the voters in the  
20 county voting in the election votes in favor of imposing the  
21 tax. The governing body shall adopt a resolution calling for  
22 an election on the question of imposing the tax. The election  
23 shall be held pursuant to the Local Election Act. If a  
24 majority of the voters voting on the question approves the  
25 ordinance imposing the tax, then the ordinance shall become

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1 effective in accordance with the provisions of the County Local  
2 Option Gross Receipts and Compensating Taxes Act. If the  
3 question of imposing the tax fails, the governing body shall  
4 not again propose the imposition of the tax for a period of one  
5 year from the date of the election.

6 E. The proceeds from revenue bonds issued for  
7 purposes provided by this section shall be administered by the  
8 governing body and disbursed by the county treasurer to the  
9 respective school districts in the amounts and for the purposes  
10 authorized in this section and as set out in the resolution  
11 submitted by the boards to the governing body.

12 F. As used in this section:

13 (1) "capital projects" means the designing,  
14 constructing and equipping of hospital and public safety  
15 buildings; the remodeling, renovating or making additions to  
16 and equipping existing hospital and public safety buildings; or  
17 the improving or equipping of the grounds of hospital and  
18 public safety buildings; and

19 (2) "county" means a class B county with a  
20 population of less than thirty-seven thousand according to the  
21 most recent federal decennial census and a net taxable value  
22 for property tax purposes of more than one billion five hundred  
23 ninety million dollars (\$1,590,000,000) but less than two  
24 billion dollars (\$2,000,000,000)."

25 SECTION 2. EFFECTIVE DATE.--The effective date of the

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1 provisions of this act is July 1, 2022.

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